

Income Statement - Function of expense	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/U audited	
	01/10/2025- 31/12/2025	01/10/2025- 31/12/2025	01/10/2024- 31/12/2024	01/10/2024- 31/12/2024	01/07/2025- 31/12/2025	01/07/2025- 31/12/2025	01/07/2024- 31/12/2024	01/07/2024- 31/12/2024
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	4,312,798	1,852,865	2,610,627	1,282,095	8,212,478	3,609,609	4,372,488	2,247,681
Cost of sales	3,393,508	1,179,047	2,156,774	858,487	6,397,489	2,360,982	3,926,734	1,459,207
Gross profit	919,290	673,818	453,853	423,608	1,814,989	1,248,627	445,754	788,474
Other income	42,353	76,311	66,350	29,664	135,049	133,659	105,019	67,467
General and administrative expense	419,002	186,969	437,751	135,166	862,084	363,998	806,241	261,963
Selling, distribution and marketing expenses	64,641	61,596	62,247	53,436	122,895	118,695	123,925	115,632
Profit (loss) from operating activities	478,000	501,564	20,205	264,670	965,059	899,593	(379,393)	478,346
Finance costs	590,906	251,522	523,402	241,631	1,141,021	500,584	1,033,062	497,490
Share of profit (loss) of associates and joint ventures accounted for using equity method			(82,621)	(82,621)			(82,621)	(82,621)
Profit (loss) before income tax, continuing operations	(112,906)	250,042	(585,818)	(59,582)	(175,962)	399,009	(1,495,076)	(101,765)
Income tax expense, continuing operations	87,432	44,282	43,958	16,528	184,821	74,719	47,458	25,850
Profit (loss) from continuing operations	(200,338)	205,760	(629,776)	(76,110)	(360,783)	324,290	(1,542,534)	(127,615)
Net Profit / (Loss) for the period	(200,338)	205,760	(629,776)	(76,110)	(360,783)	324,290	(1,542,534)	(127,615)
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	(200,338)		(629,776)		(360,783)		(1,542,534)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Total basic earnings (loss) per share					(0.007)	0.066	(0.313)	(0.003)
DILUTED EARNINGS PER SHARE								

Statement of comprehensive income - Net of tax	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/U audited	
	01/10/2025- 31/12/2025	01/10/2025- 31/12/2025	01/10/2024- 31/12/2024	01/10/2024- 31/12/2024	01/07/2025- 31/12/2025	01/07/2025- 31/12/2025	01/07/2024- 31/12/2024	01/07/2024- 31/12/2024
STATEMENT OF COMPREHENSIVE INCOME								
CONSOLIDATED AND SEPARATE								
Net Profit / (Loss) for the period	(200,338)	205,760	(629,776)	(76,110)	(360,783)	324,290	(1,542,534)	(127,615)
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN								
SUBSEQ UENT PERIODS,NET OF TAX								
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN								
SUBSEQ UENT PERIODS								
Total comprehensive income	(200,338)	205,760	(629,776)	(76,110)	(360,783)	324,290	(1,542,534)	(127,615)
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	(200,338)		(629,776)		(360,783)		(1,542,534)	

Analysis of Income and Expense - Function of Expense	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/U audited	
	01/10/2025-31/12/2025	01/10/2025-31/12/2025	01/10/2024-31/12/2024	01/10/2024-31/12/2024	01/07/2025-31/12/2025	01/07/2025-31/12/2025	01/07/2024-31/12/2024	01/07/2024-31/12/2024
ANALYSIS OF INCOME AND EXPENSE								
CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	1,213,308	1,852,865	806,232	1,282,095	2,141,534	3,609,609	1,261,629	2,247,681
Revenue from rendering of services	3,099,490		1,804,395		6,070,944		3,110,859	
Total revenue	4,312,798	1,852,865	2,610,627	1,282,095	8,212,478	3,609,609	4,372,488	2,247,681

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 09 Feb 2026

OTHER INCOME								
Miscellaneous income	42,353	76,311	66,350	29,664	135,049	133,659	105,019	67,467
Total other income	42,353	76,311	66,350	29,664	135,049	133,659	105,019	67,467
EXPENSES								
COST OF SALES								
Cost of material consumed	2,409,237	1,015,023	1,331,066	725,141	4,474,245	2,030,604	2,256,915	1,209,124
Employee benefit expenses	698,483	136,686	545,910	109,976	1,372,037	275,665	1,113,903	205,527
Depreciation and amortisation	285,788	27,338	279,798	23,370	551,207	54,713	555,916	44,556
Total Cost of sales	3,393,508	1,179,047	2,156,774	858,487	6,397,489	2,360,982	3,926,734	1,459,207
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	64,393	61,348	53,008	52,321	121,811	117,611	117,251	115,829
Advertising expense	248	248	9,239	1,115	1,084	1,084	6,674	(197)
Total selling, distribution and marketing expenses	64,641	61,596	62,247	53,436	122,895	118,695	123,925	115,632
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	15,979	4,440	15,103	2,565	32,957	8,880	32,321	5,130
Employee benefit expenses	179,469	101,953	139,043	61,866	369,642	189,713	301,726	132,114
Director's remuneration and sitting fees	11,500	11,500	10,500	10,500	22,250	22,250	23,000	23,000
Depreciation and amortisation	70,353	50,405	53,191	36,104	141,887	101,767	93,683	61,726
Professional and consultants fees	33,952	3,083	39,005	8,218	64,286	7,969	60,036	10,793
Registrations and renewals	77,185	684	88,334	1,494	164,338	1,581	166,052	1,714
Vehicle expenses	3,085	1,649	1,590	0	4,690	1,649	3,314	0
Printing and stationary	447	839	1,238	914	6,453	2,944	4,035	1,667
Other expenses and fees	27,032	12,416	89,747	13,505	55,581	27,245	122,074	25,819
Total General and administrative expenses	419,002	186,969	437,751	135,166	862,084	363,998	806,241	261,963